

BROUSE McDOWELL L.P.A.
1001 Lakeside Avenue, Suite 1600
Cleveland, Ohio 44114
Telephone: (216) 830-6830
Facsimile: (216) 830-6807
Marc B. Merklin (MM8195)
Alan M. Koschik (AK5891)

HERRICK, FEINSTEIN LLP
2 Park Avenue
New York, NY 10016
Telephone: (212) 592-1400
Facsimile: (212) 592-1500
Joshua J. Angel (JA-3288)
Paul Rubin (PR-2097)

Attorneys for Creditor,
The Goodyear Tire & Rubber Company

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re: Chapter 11 Case

DANA CORPORATION, *et al.*, Case No. 06-10354 (BRL)

Debtors. (Jointly Administered)

NOTICE OF APPEAL

The Goodyear Tire & Rubber Company (“Goodyear”), a creditor and party in interest in the above-captioned chapter 11 proceeding, appeals under 28 U.S.C. § 158(a), to the United States District Court for the Southern District of New York, from the order of Honorable Burton R. Lifland, United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) dated May 30, 2007, (the “Order”), denying The Goodyear Tire & Rubber Company’s Motion for Enlargement of Time Pursuant to Rule 9006(b) of the Federal Rules of Bankruptcy Procedure To File Section 503(b)(9) Administrative Expense Claims. A copy of the

Memorandum Decision including such Order is attached hereto as "Exhibit A."

The names of all parties to the Order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

PARTIES

THE GOODYEAR TIRE & RUBBER
COMPANY
(Movant/Appellant)

DANA CORPORATION
(Respondent/Appellee)

COUNSEL

BROUSE McDOWELL L.P.A.
Attorneys for Creditor, The Goodyear Tire &
Rubber Co.
1001 Lakeside Avenue
Cleveland, Ohio 44114
216-830-6830
By: Marc B. Merklin, Esq.
Alan M. Koschik, Esq.

HERRICK FEINSTEIN LLP
Attorneys for Creditor, The Goodyear Tire &
Rubber Co.
2 Park Avenue
New York, New York 10016
212-592-1400
By: Joshua J. Angel, Esq.
Paul Rubin, Esq.

PACHULSKI STANG ZIEHL YOUNG
JONES & WEINTRAUB LLP
Conflicts Counsel to Debtors
780 Third Avenue
New York, New York 10017
212-561-7700
By: Dean A. Ziehl, Esq.
Robert J. Feinstein, Esq.
Debra I. Grassgreen, Esq.
Robert M. Saunders, Esq.

OFFICIAL COMMITTEE OF
UNSECURED CREDITORS
(Respondent/Appellee)

KRAMER LEVIN NAFTALIS & FRANKEL
LLP

Counsel for the Official Committee
of Unsecured Creditors of Dana Corporation,
et al.

1177 Avenue of the Americas
New York, New York 10036
(212) 715-9100

By: Thomas Moers Mayer, Esq.
Matthew J. Williams, Esq.
Stephen D. Zide, Esq.

DATED: June 11, 2007

Respectfully submitted,

/s/ Alan M. Koschik

Marc B. Merklin (MM8195)
Alan M. Koschik (AK5891)
BROUSE MCDOWELL L.P.A.
1001 Lakeside Avenue, Suite 1600
Cleveland, Ohio 44114
Telephone: (216) 830-6830
Facsimile: (216) 830-6807
Email: mmerklin@brouse.com
Email: akoschik@brouse.com

and

HERRICK, FEINSTEIN LLP
2 Park Avenue
New York, NY 10016
Telephone: (212) 592-1400
Facsimile: (212) 592-1500
Joshua J. Angel (JA-3288)
Paul Rubin (PR-2097)

*Attorneys for Movant/Appellant,
The Goodyear Tire & Rubber Company*

682227v1

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 11, 2007, a true copy of the foregoing

Notice of Appeal was served by regular U.S. mail, postage prepaid, upon the following parties:

Robert J. Feinstein
Debra I. Grassgreen, Esq.
Robert M. Saunders, Esq.
Dean A. Ziehl, Esq.
PACHULSKI STANG ZIEHL YOUNG JONES & WEINTRAUB, LLP
780 Third Avenue
New York, New York 10017

Thomas Moers Mayer
Matthew J. Williams
Stephen D. Zide
KRAMER LEVIN NAFTALIS & FRANKEL LLP
1177 Avenue of the Americas
New York, New York 10036

/s/ Alan M. Koschik

Alan M. Koschik